United Nations A/66/104

General Assembly

Distr.: General
15 March 2011

Original: English

Sixty-sixth session
Item 117 (d) of the preliminary list*
Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of a member of the Board of Auditors

Note by the Secretary-General

1. By its resolution 55/248 of 12 April 2001, the General Assembly amended its resolution 74 (I) of 7 December 1946.

2. Paragraphs 1 and 2 of General Assembly resolution 55/248 read as follows:

> "1. *Decides* that the term of office of the Board of Auditors shall be a non-consecutive term of office of six years' duration starting on 1 July 2002;
>
> "2. *Decides also*, for the transitional arrangements, to approve alternative 1 in the report of the Secretary-General,[1] whereby only the appointment of the Auditor-General of South Africa will be extended until 30 June 2006 and members elected under the current procedure shall be eligible for re-election."

* A/66/50.

[1] A/55/796, para. 11.

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3. Accordingly, the present membership of the Board of Auditors is the following:

The Auditor-General of South Africa*
The Auditor-General of the General Audit Office of China**
Office of the United Kingdom of Great Britain and Northern Ireland***

* Term of office expires on 30 June 2012.
** Term of office expires on 30 June 2014.
*** Term of office expires on 30 June 2016.

4. Since the term of office of the Auditor-General of South Africa will expire on 30 June 2012, it will be necessary for the General Assembly, at its sixty-sixth session, to fill the resulting vacancy by the appointment, as a member of the Board, of the Auditor-General, or officer holding the equivalent title, of a Member State. The auditor thus appointed will serve for a period of six years, beginning on 1 July 2012.

5. The three members of the Board have joint responsibility for the external audit of: the United Nations; United Nations peacekeeping activities and special missions; the United Nations Development Programme; the United Nations Population Fund; the United Nations Children's Fund; the United Nations International Drug Control Programme; the United Nations Relief and Works Agency for Palestine Refugees in the Near East; the United Nations Institute for Training and Research; the voluntary funds administered by the United Nations High Commissioner for Refugees; the Fund of the United Nations Environment Programme; the United Nations Human Settlements Programme; the United Nations Office for Project Services; the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991; the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994; the capital master plan; the International Trade Centre UNCTAD/WTO; the United Nations University; and the United Nations Joint Staff Pension Fund. The Members of the Board also have joint responsibility for the audit of the United Nations Escrow (Iraq) Account, the United Nations Compensation Commission and for other activities, upon request.

6. At the present time, audit assignments are shared among the audit staff provided from the audit services of the members of the Board on an equal basis. In order to fulfil those shared responsibilities, each member provides approximately 350 auditor weeks each year, in addition to the full-time Director.

7. To enable the Board to carry out its mandate through the integration of audit planning, execution and reporting and to enhance the development of common audit standards and professional practices, an Audit Operations Committee was established comprising three full-time Directors of External Audit, who are based at Headquarters, representing each member of the Board. The members of the Board are expected to be available for approximately two weeks each year, in June and November, for meetings of the Board and the Panel of External Auditors of the

United Nations, the specialized agencies and the International Atomic Energy Agency. In addition, each member has to be available for whatever consultations are necessary throughout the year with the members of the Administration, the Advisory Committee on Administrative and Budgetary Questions and other governing bodies.

8. At previous sessions, the Fifth Committee submitted to the General Assembly a draft decision containing the name of a Member State whose Auditor-General, or officer holding the equivalent title, was recommended for appointment. It is suggested that a similar procedure be followed at the sixty-sixth session.

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Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of members of the Independent Audit Advisory Committee

Note by the Secretary-General

1. In its resolution 61/275, the General Assembly approved the terms of reference for the Independent Audit Advisory Committee and decided that it would comprise five members, to be appointed by the General Assembly.

2. Paragraphs 3, 10, 11, 12 and 13 of the annex to resolution 61/275 provide as follows:

> "3. The Committee shall comprise five members, no two of whom shall be nationals of the same State, appointed by the General Assembly on the basis of equitable geographical representation, personal qualifications and experience.
>
> "10. All members of the Committee shall reflect the highest level of integrity and shall serve in their personal capacity, and in performing their duties they shall not seek or receive instructions from any Government. They shall be independent of the Board of Auditors, the Joint Inspection Unit and the Secretariat and shall not hold any position or engage in any activity that could impair their independence from the Secretariat or from companies that maintain a business relationship with the United Nations, in fact or perception.
>
> "11. All members of the Committee must have recent and relevant senior-level financial, audit and/or other oversight-related experience. Such experience should reflect, to the extent possible:
>
> "(a) Experience in preparing, auditing, analysing or evaluating financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues faced by the United Nations, including an understanding of relevant accepted accounting principles;

* A/66/50.

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"(b) An understanding of and, if possible, relevant experience in the inspection, monitoring and evaluation and investigative processes;

"(c) An understanding of internal control, risk management and procedures for financial reporting;

"(d) A general understanding of the organization, structure and functioning of the United Nations.

"12. Former senior United Nations Secretariat officials shall not be eligible for election to the Committee for five years following their separation from service. The members of the Committee shall not be eligible for appointment in the Secretariat for five years following the expiry of their terms.

"13. Members of the Committee shall be nominated by Member States and shall be appointed by the General Assembly, preferably from a compendium of at least ten suitably qualified candidates, with due regard being paid to equitable geographic representation. Before nominating candidates, Member States are recommended to evaluate their candidates and attest to their qualifications on the basis of paragraph 11 above on the criteria for membership of the Committee through consultation with an international organization with relevant expertise in the functions performed by audit and oversight organizations, such as the International Organization of Supreme Audit Institutions, and to make this information available to Member States."

3. In order to facilitate the appointment of members of the Committee, the names of the candidates and other relevant information should be submitted to the Secretary-General. It is the understanding of the Secretary-General that regional groups are encouraged to present at least two candidates for appointment to the Committee and that each regional group will be entitled to one seat in the Committee.[1]

4. Paragraph 7 of the terms of reference for and criteria for membership in the Independent Audit Advisory Committee, contained in the annex to resolution 61/275, provides that members of the Committee shall be appointed and shall serve for three years, and can be reappointed for a second and final term of three years, with the exception of two of the initial five members of the Committee, who shall be appointed by drawing of lots to serve for four years.

5. The present membership of the Committee is the following:

Vadim V. Dubinkin (Russian Federation)**
John F. S. Muwanga (Uganda)*: Vice-Chair
Vinod Rai (India)**
Adrian P. Strachan (Jamaica)**
David M. Walker (United States of America)*: Chair

* Term of office expires on 31 December 2011.

** Term of office expires on 31 December 2013.

6. Since the terms of office of Mr. Muwanga (Vice-Chair) and Mr. Walker (Chair) will expire on 31 December 2011, it will be necessary for the General Assembly, at

[1] See A/C.5/61/SR.58.

its sixty-sixth session, to appoint two persons to fill the resulting vacancies. The persons so appointed will serve for a period of three years, beginning on 1 January 2012.

7. At its sixty-fifth session, the Fifth Committee submitted to the General Assembly a draft decision containing the names of the persons recommended for appointment. It is suggested that a similar procedure be followed at the sixty-sixth session.